

1982 WL 189463 (S.C.A.G.)

Office of the Attorney General

State of South Carolina

October 14, 1982

\*1 Mr. Roy L. Weathers

Route 1

Box 77

Dorchester, South Carolina 29437

Dear Mr. Weathers:

You have requested an opinion as to whether the Dorchester County Council may levy a tax of 1 mill for the Little Walnut-Tom and Kate Branch Watershed District when the district already has a surplus of funds and does not anticipate that any tax levy will be needed in its behalf in the coming fiscal year. I enclose a copy of an opinion dated February 22, 1979, in which the chief attorney of this office assigned to the Tax Commission concluded that 'adjustments in the preceding year's levy are necessary when such levy would produce more or less revenue than needed.' This indicates that an adjustment downward should be made where no additional funding is needed by the Watershed District this coming year.

In addition, I would point out that § 14 of Act No. 584 of 1965 (the act which originally created the district and which was amended in later years) provides that 'the County Treasurer shall compute the taxes due to the Watershed Conservation District from each landowner in accordance with the rate fixed by the Directors [of the Watershed District]. Although I am not entirely sure, it would seem that this means that the Directors of the District set the millage for the District. In any event, this need not be relied upon in view of the conclusions in the enclosed opinion.

Please let me know if you have any further questions.

Sincerely yours,

Kenneth P. Woodington

Senior Assistant Attorney General

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